

# **Real Estate Assessment**

## **Mission:**

Prepare a highly accurate database of real property assessment information to enable the fair and equitable distribution of the real property tax levied by the Board of Supervisors among those owning property in the County.

## **Goals:**

- To accurately and equitably appraise and assess the residential and commercial real estate within York County.
- To administer the Land Use Program.
- To track, evaluate and maintain the database for the Impact Aid Program.
- To collect, input and maintain the real property data in an accurate and timely manner.
- To provide real estate information to the taxpayers and real estate professionals.
- To assist other elements of the York County government in all real estate matters.
- To implement the upgrade of the "Equity" appraisal system to Access XP.
- To provide Access training for staff to use the existing property evaluation system more effectively.

## **Implementation Strategies for FY2004:**

- To continue the property information update to the database.
- To develop a procedural manual for the division.
- To provide property information more effectively by providing access by computer and by adding to the information currently available on the website.

## **Budget Issues:**

- In FY2000, the appraisal of new construction was transferred from the Commissioner of Revenue to this activity. This included the transfer of a real estate appraisal position. This activity transferred the Tax Relief for the Elderly program to the Commissioner of Revenue. Also, funding was available to purchase a new computer assisted mass appraisal system.
- For FY2004, funding is approved for the costs relating to the reassessment process.

| General Fund Expenditures           | FY2000<br>Actual<br>Expenditures | FY2001<br>Actual<br>Expenditures | FY2002<br>Actual<br>Expenditures | FY2003<br>Original<br>Budget | FY2003<br>Expected<br>Appropriations | FY2004<br>Adopted<br>Budget |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------------|-----------------------------|
| <b>50128 Real Estate Assessment</b> |                                  |                                  |                                  |                              |                                      |                             |
| Personnel Services                  | 342,693                          | 356,779                          | 376,415                          | 387,190                      | 387,190                              | 401,718                     |
| Contractual Services                | 4,942                            | 4,236                            | 7,781                            | 6,300                        | 6,300                                | 10,300                      |
| Internal Services                   | 10,704                           | 10,283                           | 7,550                            | 11,800                       | 11,800                               | 15,800                      |
| Other Charges                       | 12,305                           | 5,205                            | 11,153                           | 8,100                        | 8,100                                | 18,300                      |
| Materials & Supplies                | 9,054                            | 9,060                            | 6,190                            | 8,600                        | 8,600                                | 9,900                       |
| Capital Outlay                      | <u>37,917</u>                    | <u>3,190</u>                     | <u>-</u>                         | <u>3,000</u>                 | <u>3,000</u>                         | <u>3,000</u>                |
| Activity Total                      | <u>417,615</u>                   | <u>388,753</u>                   | <u>409,089</u>                   | <u>424,990</u>               | <u>424,990</u>                       | <u>459,018</u>              |
| Percentage Change                   | 27.28%                           | -6.91%                           | 5.23%                            | 3.89%                        | N/A                                  | 8.01%                       |

#### FTE's

|                        |             |             |             |             |             |             |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Management             | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Professional/Technical | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        |
| Admin/Clerical         | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        |
| Trades & Crafts        | -           | -           | -           | -           | -           | -           |
| Total                  | <u>7.00</u> | <u>7.00</u> | <u>7.00</u> | <u>7.00</u> | <u>7.00</u> | <u>7.00</u> |

